



# LEGAL INDEX FOR MUNICIPAL OFFICERS

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<http://www.mass.gov/dls>

**INTRODUCTION**

The goal of this Legal Index is to provide an organized reference tool to assist municipal officers and counsel in conducting research and dispensing information and advice.

**CITATION KEY**

Mass. Const. - Massachusetts State Constitution Part (Pt.), Article (Art.) or Amendment (Amend.)

59:5(3) – Massachusetts General Laws (Chapter 59, Section 5, Clause 3)

St. 2008, c. 310, § 2 – Session Law (Chapter 310, Section 2 of the Acts of 2008)

830 CMR 58.3.1 – Section 58.3.1 of Title 830 of the Code of Massachusetts Regulations

Op. Atty. Gen. – Opinion of the Attorney General

18 USC § 2721 – Section 2731 of Title 18 of the United States Code

Bulletin 2009-07B – DLS Bulletin 2009(Calendar Year)-07B(No.)

IGR 2010-101 – DLS Informational Guideline Release 2010(Calendar Year)-101(No.)

OP 2006-46 - DLS Advisory Opinion No. 2006(Calendar Year)-46(File No.)

**ABBREVIATIONS**

ATB - Appellate Tax Board

BLA - Bureau of Local Assessment

BMFL – Bureau of Municipal Finance Law

BOA - Bureau of Accounts

Commissioner – Commissioner of Revenue

DEP - Department of Environmental Protection

DESE - Department of Elementary and Secondary Education (formerly Department of Education)

Director – Director of Accounts

DLS - Division of Local Services

DOR - Department of Revenue

EQV - Equalized Valuation

MDM/TAB - Municipal Data Management/Technical Assistance Bureau

PILOT - Payment in Lieu of Tax

RMV – Registry of Motor Vehicles

STF - State Tax Form

TIF - Tax Increment Financing

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- Appeals from denials: 59:64; 59:65
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- Brownfields: 59:59A
- Certificate of abatement: 59:70; 60:20
- Chapter 58, § 8: [Codman v. Assessors of Westwood](#), 309 Mass. 433 (1941) (taxpayer has no standing to maintain a petition ... directing the assessors “to take action” to grant an abatement of taxes “pursuant to the authority conferred upon them” by the Commissioner under § 8 of Chapter 58 of the General Laws); See [IGR 1992-206](#); [Schedule 58.8](#)
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- All interests in real estate assessed as a single unit to owner of land: [Donovan v. Haverhill](#), 247 Mass. 69, 71 (1923); [Crocker-McElwain Co. v. Holyoke](#), 296 Mass. 338 (1937)



- No statutory definition of parcel of land that is unit of assessment; contiguous lots under common ownership may be assessed separately or as one parcel: Boston v. Boston Port Development Co., 308 Mass. 72 (1941); See also Franklin v. Metcalfe, 307 Mass. 386 (1940)
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**Attorney-Client Privilege:** See Suffolk Construction Co. v. Division of Capital Asset Management, 449 Mass. 444 (2007)(confidential communications between counsel and public entities, such as agencies, cities and towns, undertaken for purpose of seeking or furnishing legal advice are privileged and not subject to disclosure under the public records law)

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- Priority claims: 11 USC § 507: (B) a property tax assessed before the commencement of the case and last payable without penalty after one year before the date of the filing of the petition; (E) an excise tax on (i) a transaction occurring before the date of the filing of the petition for which a return, if required, is last due, under applicable law or under any extension, after three years before the date of the filing of the petition; or (ii) if a return is not required, a transaction occurring during the three years immediately preceding the date of the filing of the petition.
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- On assessors at ATB if assessment increased within next 2 years: 58A:12A
- On taxpayer at ATB if 58A:12A does not apply: Beal v. Board of Assessors, 389 Mass. 648 (1983)

**Burial Permit Fees:** See Silva v. City of Attleboro, 454 Mass. 165 (2009)(burial permit charges were valid, regulatory fees, not taxes because city was required to issue burial permits and was authorized to defray expenses by charging reasonable fees).

**Businesses, Corporations, Partnerships**

- Required to file certificate with municipal clerk: 110:5

**Bylaw Validation:** 40:32**Cable TV**

- Fees payable to municipality: 166A:9
- License required from municipality: 166A:3-6

**Capital Outlay Exclusion:** 59:21C(i½); See also Proposition 2½

**Capital Planning Committee:** 41:106B (must be established by vote at annual town meeting)

**Celebrations**

- Anniversary revolving fund: 44:53I
- Appropriations for: 40:9

**Cemeteries**

- Board of cemetery commissioners: 114:22, 27
- Borrowing for: 44:7(8), (20)
- Conveyance and recording of cemetery lots: 114:24
- Owned by religious non-profit: 59:5(12) (tax exempt)
- Perpetual care funds: 114:25 (expended by cemetery commissioners)
- Sale of cemetery lots: 114:25 (receipts reserved for appropriation fund)

**Central Valuation:** 59:38A (pipelines); 59:39 (telephone and telegraph)

**Certificate of Municipal Lien:** 60:23; 60:23A & 60:23B (local acceptance fee provisions)

**Certification**

- Availability of funds for public construction contracts: 44:31C
- Subsequent taxes to tax title account: 60:61

**Certiorari:** 249:4 (definition: action of higher court calling up the record of a proceeding in a lower court for review)

**Chapterlands**

- Agricultural/horticultural land classification program: 61A
- Forest land classification program: 61
- Recreational land classification program: 61B

**Charter:** 43B:20 of Home Rule Procedures Act (“The provisions of any charter ... adopted pursuant to the provisions of this chapter shall be deemed consistent with the provisions of any law relating to the structure of city and town government, the creation of local offices, ... and the distribution of powers, duties and responsibilities among local offices.”)

**Charter Commission:** 43B:8

**Charter School:** 71:89 (exempt from property taxation as an instrumentality of the Commonwealth)

**Charities/Charitable Organizations**

- Application for exemption: [STF 1-B-3](#) (required in initial year)
- Appeals: 59:5B; See also Trustees of Reservation v. Board of Assessors of Windsor, 14 Mass. App. Tax Bd. Rep. 22, 26 (Docket No. 159046, Dec. 2, 1991)(in enacting 59:5B, “Legislature authorized appeals for denials of charitable exemptions without compliance with the jurisdictional requirements imposed on appeals brought under 59:64 & 65.”).
- Exemption: 59:5(3)
- Form of list (annual return): 59:5(3)(b)); 59:29; See STF 3ABC (failure to file bars exemption)
- Partial exemption: See Assessors of Worcester v. Knights of Columbus, 329 Mass. 532 (1952).
- Qualification date: 59:5, first paragraph (eligibility criteria must be met as of July 1)
- Water/Sewer charges: 40:42C; 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645 (1989)(housing authority not exempt from paying sewer use charges).

**Checks, insufficient funds:** 44:69; 60:57A; 90:33

**Cherry Sheet Distribution and Assessment:** 59:20A

**Child Care Facilities:** 59:3F (classified residential); 40A:9C (zoning)

**Church:** 59:5(10) (exemption)

**City Budgets:** 44:32



**City Charters:** 43**City Collector:** 41:38A**Classifications of Property**

- Class definitions: 59:2A
- Classification hearings: 40:56
- Dwelling: 59:2A (facilities designed and used for living, sleeping, cooking and eating on a non-transient basis)
- Maximum shift: 58:1A; 40:56
- Newspaper notice of date, time and place of annual hearing: See [Annual BLA IGR](#)
- Percentage shift: 40:56
- Triennial certification of assessments (prerequisite to): 40:56; 59:2A

**Clerical Error**

- Abatement of paid taxes under 58:8: See [IGR 1992-206](#), Section II-C.
- Omitted property: 59:75; See [IGR 1990-215](#), Section I-A.
- Revision of valuation or classification: 59:76; See [IGR 1990-215](#), Section I-A.

**Clerks**

- Bond requirements: 41:13; 41:13A
- Certification of appropriations: 41:15A
- City clerks: 41:12-19
- Index of business certificates: 110:5
- Town clerks: 41:13 and 41:15
- Warrant approval during absence of selectmen: 41:56

**Closing the Books/Fiscal Year:** 44:56 (towns); 44:56A (cities)

**Collaborative:** 40:4E (can purchase real estate and equipment (St. 1995, c. 98)) and borrow to meet payroll obligations (St. 2000, c. 384, § 8))

**Collection Agency:** 60:2B

**Collection Priorities:** 60:3E (partial payments before tax taking); 60:43 (proceeds received from redemption of tax title account or sale of property after foreclosure of rights of redemption)

**Collection Remedies**

- Automatic lien: 83:16A (sewer); 40:42A (water); 40:58 (municipal charges) 44:28C(f) (solid waste disposal facilities or services); 60:37 (property tax); 164:58B (municipal light); See also Liens
- Assignment of tax titles: 60:52
- Civil suit: 60:35 (must be commenced within 6 years of the date the account is due and payable)
- Collection services agency: 60:2B
- Distress or seizure: 60:24
- Fines (municipal housing, sanitary, snow and ice removal): 40U
- Foreclosure process: 60:37-77C
- License/permit denial, revocation, or suspension: 40:57 (local option statute)
- “Marking” drivers’ licenses/vehicle registrations: 60A:2A; 90:5 (registrations)
- Shut-off sewer connection: 83:16B

- Shut-off water: 40:42B
- Withhold or “set-off” payments owed by municipality: 60:93

**Collective Bargaining**

- Bargaining unit: 150E:1, 3
- Definition of public employee: 150E:3
- Duty to bargain: 150E:6
- Funding: 150E:7
- Joint Labor Management Committee (JLMC): St. 1989, c. 589, § 1
- Labor relations commission: 150E
- Unfair labor practice: 150E:10

**Collective Purchasing:** 7:22B**Collector**

- Account to treasurer: 60:2
- Bond: 60:13; 59:53
- Collection agency: 60:2B
- District taxes: 59:21
- Fees: 60:15
- Penalty for failure to exhibit books/pay over money: 60:102
- Removal: 41:39B (Commissioner may petition superior court)
- Office hours: See Office hours
- Tax collector: 41:38A
- Turnover: 60:2
- Waiver of interest and charges: 60:15 (\$15.00 or less)

**Commissioners of Trust Funds:** 41:45-47**Commitment List:** 59:53-54**Community Preservation Act (CPA)**

- Acceptance: 44B:3
- Administrative and operating expenses: 44B:6
- Annual income definition: 44B:2
- Borrowing: 44B:11; See [OP 2006-50](#)
- Community/low income housing definition: 44B:2
- Community preservation fund: 44B:2; 44B:6-7; 44B:15(c)
- Community preservation committee: 44B:2; 44B:5
- Definitions: 44B:2
- Exemptions: 44B:3; See [Form CP-4](#); [OP 2006-22](#); amendment of: 44B:16(a)
- Fund revenues: 44B:7; 44B:15(c); See [OP 2006-177](#)
- Historic resources definition: 44B:2
- Implementation expenses: 44B:6; See [OP 2006-371](#)
- Implementation guidelines: See [IGR 00-209 \(as amended\)](#)
- Open space definition: 44B:2
- Permanent deed restriction: 44B:12
- Preservation definition: 44B:2
- Recreational use definition: 44B:2
- Rehabilitation definition: 44B:2

- Revocation: 44B:16(b)
- State matching funds: 44B:9; See [IGR 2000-209 \(as amended\)](#)
- Surcharge: 44B:3; 44B:4; amendment of: 44B:16(a)
- Ten percent minimum spending requirement: 44B:6

**Community School Programs Revolving Fund:** 71:71C; 71:71E

**Compensating Balance Agreements:** 44:53F

**Compensation/Classification of Municipal Officers/Employees:** 41:108-108A

**Condominiums:** 183A; 183A:14 (taxes, betterments, water, sewer and other charges)

**Conduct of Public Officials:** 268A:19-25

**Conduct of Tax Sale:** 60:43

**Confidential Attorney-Client Communications:** See Attorney-Client Privilege and Public Records

**Confidentiality of information re law enforcement personnel:** 66:10(d); See Law Enforcement Personnel – Disclosure of Names

**Conflict of Interest:** 268A (State Ethics Commission is responsible for the interpretation and enforcement of the Conflict of Interest Law); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 2.0

**Conservation Commission**

- Establishment; powers and duties: 40:8C
- Conservation fund: 40:8C; See *Op. Atty. Gen.*, December 12, 1969 (city or town may appropriate to fund, and monies may be spent by the conservation commission for any purpose authorized, which would include the purchase of conservation lands; the commission may use monies in the fund, appropriations or proceeds from borrowings for conservation acquisitions generally, to purchase such lands without town meeting approval for each individual parcel, unless the land is acquired by eminent domain).
- Outside consultants' revolving fund: 44:53G
- Wetland protection fund/notice of intent filing fees: 131:40; See [IGR 1998-101](#) (fees may be spent without appropriation)

**Conservation Restriction (assessment as separate parcel):** 59:11; See also Assessment Unit

**Conservation Restriction Removal (Public Land):** Mass. Const. Amend. Art. 97 (any non-Art. 97 use requires 2/3 vote of each branch of legislature)

**Constables, generally:** 41:91-95B

- Warrant to collect taxes if no collector: 41:39

**Consultants (Revolving Fund to Pay Outside):** 44:53G

**Consumer Price Index Increase (Clause 17s and 41s exemptions, land of low value foreclosures):** See [Annual BMFL IGR](#)

**Contiguous Land:** 61:1 (definition); 61A:4, 5 (agricultural land); 8.3.2 See [DLS Course 101 Handbook, Chapter 1](#), Section

**Contingent Appropriations (towns only):** 59:21C(m); See also Proposition 2½

**Continuance of Municipal Lien:** See Statement to Continue Lien

**Contracts**

- Authority to make: 40:4
- Construction: 44:31C (certification of sufficient appropriation)
- Custody: 41:57 (in towns, accountant has custody); 41:17 (in city, contracts filed with clerk and auditor)
- Employment: 41:108N
- Goods and services: 30B
- Multi-year: 30B:12
- Public contracts: 43:29
- Public works contracts - construction and materials: 30:39M
- School transportation: 71:7A

**Conversion (land use):** 61:8 (forest land); 61A:14 (agricultural land); 61B:9 (recreational land)

**Conveyance Tax:** 61:6 (forest land); 61A:12, 13 (agricultural land); 61B:7 (recreational land)

**Cooperative Members:** 59:5(55) (local option that permits communities to treat coop tenants as owners for personal exemption purposes); See [Bulletin 2004-03B](#)

**Corporations, Businesses, Partnerships**

- Required to file certificate with municipal clerk: 110:5

**Corporations Book:** 58:2

**Counties**

- County commissioner elections (vacancy): 54:144
- Deed Excise Fund: 64D:12
- Hospital assessment: 58:17A
- Payment of expenses: 35:11
- Register of deeds elections (vacancy): 54:143-143A
- Statement authorizing payment: 35:14
- Tax assessment: 35:30; 59:20A (Proposition 2½ assessment limit)
- Taxpayer enforcement provision: 35:35
- Treasurer's authority over disbursement of funds: 35:10
- Treasurer elections (vacancy): 54:143

**Court Judgments:** 44:31 (payment without appropriation); 59:23 (raise unfunded judgments in tax rate); See also Judgments

**Credit Cards**

- Golf fees: 40:5F
- Payment of tax bills and other municipal charges: 44:53; 60:13; 140D:28A

**Credit Union Deductions:** 41:41B

**Cutting Plan (forest land):** 61:1 (definition)

**Day Care Centers:** See Childcare Facilities

**Day Care/Extended School Programs Revolving Fund:** 71:26A-D

**Debt Exclusion:** 59:21C(k); See also Proposition 2½

**Debt Payment**

- Level debt service: 44:19; See [IGR 2010-101](#)
- Limitations on municipalities, school loan projects: 44:19; See [IGR 2010-101](#)
- Limitations on regional school districts: 44:28A

**Debt and Interest:** 59:23 (raise in tax levy)

**Decedent:** See Probate

**Deeds:** 36:24B (assessors may make request in writing for Register of Deeds to furnish them with copies of recorded and registered instruments that affect title)

**Deeds Excise Stamps (\$4.56 per \$1000; \$3.42 Barnstable County):** 64D; related statute St. 1969, c. 546

**Deed in Lieu of Foreclosure:** 60:77C; See [IGR 2002-206](#)

**Deemed Denied:** 59:63-65 (abatement applications)

**Deferral**

- Betterment: 80:13B (local option)
- Forms: [STF 99, 99-1, 97](#), and [97-1](#) (application and deferral agreement)
- Lien statement: [STF 97-2/99-2](#)
- National Guard and Reservists on active duty: 59:5L
- Release of lien: [STF 97-4/99-4](#)
- Sewer 83:16G (adapt tax deferral form)
- Tax: 59:5(41A)(senior); 59:5(18A)(hardship); See [IGR 2008-208](#); [IGR 1988-227](#); [IGR 2004-208](#)
- Water 40:42J (adapt tax deferral form)

**Deferred Betterments:** 80:13B

**Deferred Compensation:** 44:67-67A

**Deficit Spending:** 41:58; 44:31

**Delinquent Municipal Charges**

- Demolition charges: 111:125,127B; 139:3A; 143:9; 148:5
- Municipal light charges: 164:58B-58F
- Sewer user charges: 83:16A-16F
- Solid waste/trash fees: 44:28C(f)
- Water user charges: 40:42A-42F

**Demand:** 60:16

**Demolition Expense:** 139:3A

**Demolition of Buildings:** 164A:11 (municipal light departments' authority to borrow for)

**Department (meaning of):** Broadhurst v. City of Fall River, 278 Mass. 167 (1932)

**Departmental Turnover:** 44:53; 44:56A

**Deputy Collectors:** 60:92 (appointment by collector); See IGR 1990-219 (Section III)

**Determination Date (for direct appeal by charity to ATB):** 59:5B; See William B. Rice Eventide Home, Inc. v. Board of Assessors of Quincy, 69 Mass. App. Ct. 867 (2007)

**DIF:** See District Improvement Financing

**Direct Deposit:** 41:41B

**Disability Plate/Placard:** See Medical Affairs and Disabled Parking page on RMV

**Disabled Veterans:** 59:5(22)(22A-22F) (real estate exemption); 60A:1 (motor vehicle excise exemption)

**Disclaimer of Tax Title:** 60:84 (issued by collector, not treasurer); See STF 366

**Disclosure of Assessment Records:** 4:7; See IGR 1988-211 and Public Records

**Disclosure of Names - Law Enforcement Personnel:** 66:10(d) (exempts home addresses and home telephone numbers referenced in records maintained by employers that specifically identify individuals as law enforcement personnel; generally does not apply to assessment records and tax bills); See Public Records Division page on Secretary of State's website (Supervisor of Public Records is responsible for interpreting and enforcing the public records laws)

**Discount on Tax Bills (local option):** 59:58 (3% if fully paid by due date of first installment)

**District**

- Assessment: 59:20A
- Borrowing authority: 44:9
- Fire Districts - lease of real estate: 48:77A (10 yrs.)
- Officers: 41:113-123A
- Salary of collector and treasurer: 41:108B
- Taxes: 59:21 (St. 1913, c. 688, § 5 repealed special acts for tax-levying districts that are inconsistent with general laws relating to taxation and assessment); See also 59:53 (separate list and warrant)

**District Improvement Financing (DIF):** 40Q

**Division of Local Mandates:** 11:6B; 29:27C; 64J:12 (mandates exception re: distribution aircraft fuel tax proceeds); 70:15 (mandates exception re: school funding)

**Docks, Taxation:** 59:5(2); 91:13 (License DEP)

**Dog Regulation:** 140:137-174B

- City or town ordinances/by-laws: 140:147A
- County rules and regulations: 140:147B
- Local dog fund: 140:147A (money to treasurer; general fund; needs appropriation)

**Domicile:** See [DLS Course 101 Handbook, Chapter 7](#), Section 3.2.5; See [OP 2007-33](#)

**Driver Privacy Protection Act:** 18 USC § 2721

**Due Date:**

- Abatement/exemption applications: 59:59; 60:3A (on tax bills)
- Municipal Charges (bylaw): 40:21E
- Tax payments: 59:57 (semi-annual billing); 59:57C (semi-annual and quarterly billing with annual preliminary bills)

**Early Payment:** 60:3, 19 (allows assessors, by the preparation of special warrants, to authorize tax collectors to accept early payments of taxes); STF 64B

**Economic Development and Industrial Corporation (EDIC):** 121C:9 (exemption)

**Education:** 69-78; See Schools

**Education Fund – Property Tax Bill Checkoff:** 60:3C

**Effective Dates (new legislation):** 4:1

- Constitutional provisions governing effective dates: See Mass. Const. Amend. Art. 48, Ref., Pt. 1, Pt. 2; Pt 3 (if an Emergency Preamble is attached to a bill, it will become effective immediately; otherwise the effective date is 90 days after Governor signs the bill); Governor can also allow a bill to become law by not signing it within 10 days when Legislature is in session; *E.B. Horn Co. v Assessors of Boston* 321 Mass 579 (1947)(statute which was subject to referendum, and which was approved on July 17, 1945, would under Mass. Const. Amend. Art. 48, Ref., Pt. 2, and under instant section, take effect upon October 15, 1945, 90 days after date of approval, provided that act was not rendered inoperative by referendum proceedings before its effective date).

**Elderly Housing - Residential Improvements to House Senior:** 59:5(50) (exemption); STF 97EH

**Elected to Appointed Position:** 41:1B

**Elections**

- Biennial state elections: 54:62
- City elections: 54:50
- Duties of city or town clerks: 54:54
- Election officers: 54:11 (appointment in cities); 54:12 (appointment in towns); 54:22 (compensation of)
- Expenditures for political purposes: 55:22A
- Nomination papers: 53:10 (submitted to clerk); 53:7 (submitted to registrar of voters)
- Notice of calling of elections: 54:63
- Of officers: 41:1
- Town elections: 54:51

**Electric Rates, Delinquent:** 164:58B-58F

**Electronic Tax Bills:** 60:3A

**Electronic Signature:** 110:7

**Emergency:**

- Bids: 149:44A
- Borrow outside debt limit: 44:8(9)
- Liability in excess of appropriation: 44:31
- Providing necessities: 40:19
- Snow and ice: 44:31D

**Eminent Domain**

- Acquired by corporation: 59:3B (taxed to corporation acquiring)
- Measure of damages: 79:12 (includes certain property taxes)
- Tax liens: 79:44A (collector entitled to be paid before payment of damages)

**Employment Contracts**

- Administrative assistant to the board of selectmen: 41:108N
- City manager/City auditor: 41:108N
- Classification of positions by by-law or ordinance: 41:108A
- Collective bargaining agreements: 150E
- Elected and appointed officers and employees: 41:108
- Executive secretary: 41:108N
- Fire chief: 41:108O
- Leave (holiday, vacation, sick): 40:21A
- Multi-year agreements allowed: 150E:7; 71:41; 41:108N; 41:108O
- Town manager/Town administrator: 41:108N
- Town accountants: 41:108N
- Police chief: 41:108O

**Encumbrance:** 44:56 (bills and salaries); 41:58 (department heads' notice of amounts to encumber); 71:40 (teachers' salaries)

**End of Fiscal Year Accounting:** 44:56, 56A

**Engineering Expenses:** 44:7(21), (22) (may borrow as part of cost of construction)

**Enterprise Funds:** 44:53F½ (formerly 40:39K); See [IGR 2008-101](#)

**Enterprise (Utility) Revenues** See also Funds (enterprise)

- Electric light: 164:57
- Landfill/trash collection: 44:28C(f)
- Landfill closure reserve: 44:28C(f)
- Sewer: 83:16
- Water: 41:69B

**Equalized Values (EQV):** 58:9-10C

**Equipment (departmental), borrowing for:** 44:7(9); See Borrowing



**Error in Name of Person Assessed:** 60:21; 59:77; See Reassessment

**Escheat (unclaimed money in hands of municipality):** 200A:9A; See Tailings

**Escrow (mortgage):** 183:61-62

**E-Signature:** See Electronic Signature

**Estate:** See Probate

**Estimated Receipts:** 44:53

**Estimated Sewer Assessments:** 83:15B

**Estimated Tax:** 59:23D (semi-annual); 59:57C (annual semi-annual and quarterly)

**Ethics:** 268A (conduct of public officials)

**Excess and Deficiency Funds** (regional school district): 71:16B½

**Excessive Assessments:** 59:82

**Excise Taxes**

- Boats: 60B; See also Boats
- Farm animals: 59:8A; See [Bulletin 2009-07B](#) (local option not “to impose”)
- Farm machinery and equipment: 59:8A; See [Bulletin 2009-07B](#) (local option not “to impose”)
- Hotel/Motel: 64G:3A (local option); See [Bulletin 2009-15B](#)
- Meals: 64L:2(a) (local option); See [Bulletin 2009-15B](#)
- Motor vehicles: 60A; See also Motor Vehicle Excise
- Plastic covered greenhouses: 59:8A
- Room occupancy: 64G:3A (local option); See [Bulletin 2009-15B](#)

**Executive Secretary to Selectmen:** 41:23A

**Exempt Properties List:** 59:51; 59:86

**Exemptions:** See generally [DLS Course 101 Handbook, Chapter 7](#)

- Blind persons: 59:5(37) and (37A)
- Charitable organizations: 59:5(3) (includes motor vehicles owned by qualifying organizations)
- Corporate personal property: 59:5(16)
- Due date of application: 59:59; 60:3A (must appear on tax bill)
- Elderly: 59:5(41); 59:5(41A) (deferral) See [IGR 2008-208](#); 59:5(41B); 59:5(41C) (local option exemption qualification and benefit increase); 59:5(41C½) (local option 5% average assessed value) See [IGR 2011-208](#); 59:5(41D) (local option to increase whole estate and gross receipts amounts).
- Elderly, surviving spouses, minor children: 59:5(17); 59:5(17C); 59:5(17C½) and 59:5(17D) (local option exemption qualification increase); 59:5 (last paragraph - annual increase in exemption up to cost of living added by St.1995, c. 181, § 1); 59:5(17E) (local option to increase whole estate and gross receipts amounts)
- Fraternal organizations: 59:5(3), (7)

- Hardship: 59:5(18); See [IGR 1988-233](#)
- Life estates: Thayer v. Shorey, 287 Mass. 76 (1934) (life tenant is owner of property for property tax purposes, including exemptions)
- Multiple exemptions: Sylvester v. Assessors of Braintree 344 Mass 263 (1962)(where the Legislature intends to grant double exemption under the same clause, it expressly provides for such exemption; DeCenzo v. Assessors of Framingham 372 Mass 523 (1977) (co-owners are entitled to receive the exemption for which each qualifies where the exemptions are sought under different clauses)
- Municipalities: Tax Collector of North Reading v. Reading, 366 Mass. 438 (1974); Board of Gas and Electric Commissioners of Middleborough v. Board of Assessors of Lakeville, 355 Mass. 387 (1969); Collector of Taxes of Milton v. Boston, 278 Mass. 274 (1932); Somerville v. Waltham, 170 Mass. 160 (1898)
- Pollution control: 59:5(44) (for reduction or elimination of substances generated in commercial or industrial production or development process)
- Public property: 59:5(1), and (2)
- Qualification date: 59:5 first paragraph. (eligibility determined as of July 1)
- Religious organizations: 59:5(3), (10), (11)
- Residential: 59:5C
- Senior tax work-off program: 59:5K; See [IGR 2002-210](#)
- Septic system owner exemption: 59:5(53)
- Small businesses: 59:5I; See also 151A:64 (re: confidentiality of reports on employers granted small business property tax exemptions)
- Small personal property accounts 59:5(54) (local option statute)
- Trusts: Kirby v. Board of Assessors of Medford, 350 Mass. 386 (1966) (applicant who holds record legal interest and sufficient beneficial interest in a trust is the owner for exemption purposes of property that is part of the trust's assets); See [IGR 1991-209](#)
- Veterans: 58:8A (paraplegics); 59:5(22)(a) – (f); 59:5(22A) – (22E)
- Veterans' organizations: 59:5(5); 59:5(5A), (5B), (5C) (local option increase in exemption benefit)

**Expedited Permitting: 43D**

- Revolving Fund: 43D:6(b)

**Expedited Tax Foreclosure Proceedings: 60:65; 60:69A; 60:81A; 60:81B**

**Facsimile Signatures:** 41:18B (city clerk and assistant); 44:16A (bonds/notes); 71:16 (regional school district); 107:45A (treasurer of public body check); 60:29 (collector); 44:24 (Director state house notes); See also [Electronic Signatures](#)

**Fair Cash Value**

- Assessment standard: 59:38
- Penalty for false valuation: 41:30
- Recreational lands: 61B:2

**Farm Excise:** 59:8A (no tax if less than \$10); see St. 2008, c. 310, § 2 (which amends 59:8A to allow board of selectmen by  $\frac{2}{3}$  vote to place a question on the ballot to “not impose” the farm animal excise); See [Bulletin 2009-07B](#).

**Farmland Valuation Advisory Commission (FVAC): 61A:11**

**Federal Deposit Insurance Corporation (FDIC):** 12 USC § 1825 (municipality may not foreclose on tax title without FDIC's consent)

**Federal Credit Union:** 12 USC §§ 1752, 1768 (property owned by federal credit union is subject to local property tax)

**Federal Grants:** 44:53A

**Federal Home Loan Mortgage Corporation (FHLM):** 12 USC § 1452 (subjects FHLM property to taxation)

#### **Fees**

- Allowed to collector: 60:15; 60:55
- Distinguished from taxes: Emerson College v. City of Boston, 391 Mass. 415 (1984)(such fees share common traits that distinguish them from taxes: (1) they are charged in exchange for a particular governmental service which benefits the party paying the fee in a manner "not shared by other members of society,"; (2) they are paid by choice, in that the party paying the fee has the option of not utilizing the governmental service and thereby avoiding the charge; and (3) the charges are collected not to raise revenues but to compensate the governmental entity providing the services for its expenses).
- Licenses, permits, work to be performed: 40:22F
- Landfill: 44:28C(f) (requires appropriation)
- Outside consultants: 44:53G (applicable only to fees imposed "by rules promulgated" under 40A:9 or 40A:12 (zoning), or under 40B:21 (zoning), under 41:81Q (subdivision control), 111:31 (public health), or by rules of a conservation commission under 40:8C, 131:40, or under a wetlands protection bylaw or ordinance)
- Transient Vendors: 101:5

**Ferries:** 60B:3 (exemption)

**Finance Committee:** 39:16; 41:59-60

**Finance Director:** 43C:11

#### **Fines**

- Agricultural land: 61A:23 (evading taxation)
- Bad checks: 60:57A
- Boats: 60B:4 (failure to pay excise)
- Collection (municipal housing, sanitary, snow and ice removal violations): 40U
- Conservation commission: 40:8C (land and water use)
- District/town treasurers: 44:60 (handling of notes)
- Expenditure of public funds: 44:62
- Highway: 90:20 (amount); 90C (procedure for offenses); 280:2 (pay-over to city/town)
- Motor vehicle/trailer: 60A:1 (false reports of theft)
- Open meetings: 30A:23 (violations)( Attorney General responsible for statewide enforcement)
- Parking: 90:20A, 20A½ , 20C
- Snow and ice: 40:21 (removal and protection); 40U (collection)

**Fire Chiefs, employment contracts:** 41:108O

**Fire District:** 48:60-80; 48:77A (rental real estate)

**Firearms Identification Card Fee:** 140:129B(9A), (9B)

**Firefighter, Call or Volunteer - payments following injury:** 32:85H

**Fiscal Year:** 44:56 (towns); 44:56A (cities); 41:120 (districts)

**Foreclosure of Tax Title**

- Budgeting for costs of foreclosure: 60:50B
- Expedited procedures 60:65, 69A & 81B
- Land of low value foreclosure proceeds: 60:79 (surplus held for 5 years against possible claims by parties with interests in foreclosed parcel)
- Proceeds certified to free cash: 59:23
- Process/procedure: 60:53-55 (tax taking); 60:64-76A (foreclosure)

**Forests/Forestry:** See Chapterlands

**Form of List:** 59:29; 59:32 (details of personal property lists filed with assessors not public record); See [STF 2](#)

- Audit by assessors: 59:31A
- Estimate of value upon failure to submit: 59:36
- Estimate conclusive, when: 59:37
- Forfeiture of abatement right: 59:61

**Forms (Commissioner's Approval):** 58:3; 58:31; 60:105

**Fraternal Organization:** 59:5(3), (7) (exemption) (operates under the lodge system, or for the exclusive benefit of its members); See also Assessors of Worcester v. Knights of Columbus Religious, Educational, Charitable & Benevolent Association of Worcester, 329 Mass. 532 (1952)

**Free Cash Certification:** 59:23 (no appropriations from free cash after June 30<sup>th</sup> until new certification by Director); See [IGR 1986-104](#)

**Free Public Library:** See Libraries

**Fuel Tax:** 64E (no exemption from tax for municipalities)

**Funds (appropriated special purpose)**

- Conservation: 40:8C
- Overlay surplus (balances): 59:25
- Pension reserve: 40:5D
- Reserve (annual): 40:5A (cities); 40:6 (towns); 40:5C (districts)
- Stabilization: 40:5B; See [IGR 2004-201](#)
- Unemployment compensation: 40:5E

**Funds (other special purpose)**

- Affordable housing trust: 44:55C
- Building insurance: 40:13
- Commission on disabilities: 40:22G
- Community preservation: 44B:7

- Grants/gifts: 44:53A
- Other post-employment benefits (OPEB) liability trust: 32B:20
- Overlay: 59:25, 70A; See also Funds (temporary)
- Self-insurance health claims: 32B:3A
- Recycling commission fund: 40:8H
- Workmen's compensation fund: 40:13A

**Funds (receipts reserved for appropriation)**

- Ambulance receipts reserved: 40:5F
- Beach and pool receipts reserved: 40:5F
- Bicyclist traffic fines receipts reserved: 85:11E
- Building and fire code enforcement fines receipts reserved: 148A:5
- Civil motor vehicle registration fines receipts reserved: 90:3½(c)
- County dog fund: 140:172; See also Funds (agency)
- Golf course receipts reserved: 40:5F
- Landfill closure reserve: 44:28C(f)
- Parking meter receipts: 40:22A (parking meter fees); 40:22B-22C (off-street parking receipts)
- Sale of cemetery lots: 114:15
- Sale of real estate: 44:63
- Spay and neuter deposits: 140:139A
- Skating rink receipts reserved: 40:5F
- Wastewater disposal receipts: 83:1G
- Waterways improvement fund: 60B:2(i); 60B:4; 40:5G
- Weight and measure fines receipts reserved: 98:29A

**Funds (enterprise):** 44:53F½; See [IGR 08-101 \(Enterprise Fund Manual\)](#)

- Electric light receipts: 164:57
- Landfill/trash collection charges: 44:28C(f)
- Sewer receipts: 83:16
- Water receipts: 41:69B
- Water surplus: 41:60B

**Funds (no appropriation needed/revolving)**

- Adult continuing education: 71:71E
- Anniversary celebration: 44:53I (annual appropriation for 5 years preceding anniversary)
- Arts lottery council: 10:58
- Centennial celebration: 40:5H; St. 1998 c. 59 (annual appropriation for 5 years preceding centennial)
- Community schools programs: 71:71C
- Culinary arts programs: 71:17A
- Daycare/extended school programs: 71:26A-26D
- Departmental revolving fund: 44:53E½
- Expedited permitting: 43D:6(b)
- Extended election polling hours: St. 1983, c. 503
- Foster care students - state reimbursements: 71:71F; 71:16D½ (regional school district)
- Insurance proceeds (fire/physical damage): 44:53 (up to \$20,000)
- Law enforcement trust: 94C:47; See [IGR 1990-209](#)

- Lost school books/industrial arts supplies: 44:53
- METCO reimbursements: 71B:12
- Millennium celebration: 40:5H; St. 1998, c. 59 (annual appropriation for 5 years preceding millennium)
- Multi-community yard waste program: St. 1993, c. 179
- Non-resident students' tuition: 71:71F; 71:16D½ (regional school district)
- Outside consultants: 44:53G; See IGR 2003-208
- Parks and recreation fund: 44:53D
- Performance bond forfeitures: 41:81U (up to \$100,000 by local option)
- Planning/Zoning/Health/Conservation outside consultants fund: 44:53G; See IGR 2003-208
- Police special detail: 44:53C; See also Funds (agency)
- Restitution for property damage: 44:53 (up to \$20,000)
- School bus advertising receipts: St. 2002, c. 184, § 197
- School choice: 76:12B(o)
- School day care receipts: 71:26C
- School lunch: St. 1948, c. 548, § 3 (as amended)
- School rental receipts: 40:3 (surplus buildings and space)
- Smart growth consultants: 40R:11(h) (outside consultants for application approving authority; fees set by smart growth zoning by-law or ordinance)
- State highway and water pollution funds: 44:53
- Student athletic and activities: 71:47
- Student activity agency: 71:47; See also Funds (agency)
- Tuition for state wards: 76:12B
- Use of school property: 71:71E
- Vocational education programs: 74:14B
- Wetlands protection fund: 131:40; St. 1997, c. 43, § 218; St. 1998, c. 194, § 349; See IGR 1998-101

**Funds (temporary) (expire at year's end)**

- Reserve: 40:5A (cities); 40:6 (towns); 40:5C (districts)
- Free cash: 59:23
- Overlay surplus: 59:25; See also Funds (appropriated special purpose)

**Funds (agency)**

- County dog license receipts: 140:172; See also Funds (receipts reserved for appropriation)
- Police outside detail: 44:53C; See also Funds (no appropriation needed/revolving)
- Sporting license receipts: 131:18
- Student activity agency account: 71:47; See also Funds (no appropriation needed/revolving)

**Funds (trust)**

- Affordable housing: 44:55C; See also Funds (other special purpose)
- Cemetery perpetual care: 114:25
- Educational/Instructional materials: 71:20A
- Law enforcement: See Funds (no appropriation needed/revolving)
- Local education: 60:3C
- Other post-employment benefits (OPEB): 32B:20
- Scholarship: 60:3C

- Self-insurance health claims: 32B:3A; See also Funds (other special purpose)

**Funeral Expenses (firefighters and police officers):** 41:100G; 41:100G¼

**Furniture:** 59:5(20) (exemption); See also Personal Property

**Garnishment (delinquent taxes):** 60:93 (must comply with federal garnishment and state trustee process laws with respect to payment of minimum amounts to employee for living expenses, but see *Camara v. Attorney General*, 458 Mass. 756 (2011) (Payment of Wages Law, G.L. c. 149, §§ 148 *et seq.*, prohibits employer from making wage deductions based on unilateral determination as to employee's fault or amount of damages owing)

**General Departmental Revolving Fund:** 44:53E½; See also Funds (revolving fund/no appropriation needed)

**General Legislation:** Mass. Const. Amend. Art. 89, § 8 (home rule authority to enact)

**Green Communities:** See Renewable Energy

#### **Golf Course**

- Borrowing: 44:8
- Credit cards /greens fees: 40:5F
- Recreational classification: 61B:1
- Receipts reserved: 40:5F

#### **Grants / Gifts**

- Funds: 44:53A
- Land: 40:3
- Personal property: 44:53A½
- School: 71:37A; See also St. 1948 c. 548, § 3 (funds used by school committee to operate food service programs)

**Handicap Plates:** 90:2; 540 CMR 17.03; See also Disability Plate/Placard

**Hardship Deferral:** 59:5(18A); See [IGR 2004-208](#)

**Hardship Exemption:** 59:5(18); *Assessors of Saugus v. Baumann*, 370 Mass. 36 (1976)(review of denials of applications for hardship abatements proceeds by way of a complaint in the nature of certiorari under 249:4); See [IGR 1988-233](#)

**Hazardous Materials:** 21E

**Health and Welfare Trust Fund:** 32B:15(b)(2)

**Health Inspection Fees:** 111:31; 44:53G

**Health Insurance Claims Trust Fund:** 32B:3A; See also Funds (other special purpose) and Funds (trust) above

**Health Insurance:** 32B:16

**Heart/Lung Law, Retirement:** 32:94A

**Highway Fund Distribution:** 58:18B; 59:23 (excluded from estimated receipts)

**Historic Owner-Occupied Houses:** 59:5J (phase-in of tax on increased value of improvements)

**Historic Preservation Restriction:** 184:31

**Historical Commission:** 40:8D

**Holiday (due dates that fall on):** 4:9; 41:110A

**Holiday Pay:** 147:17A, 17C, 17F; 48:57A, 57D, 57E (for police officers and firefighters working certain holidays)

**Home Inspection:** See Inspections of Property

**Home Rule Procedures:** 43B:13; Mass. Const. Amend. Art. 89 (amends Amend. Art. 2)

**Homestead:** 188:1

**Homeownership Opportunity Program (“HOP”):** St. 1987, c. 226, § 9

**Hotel/Motel Local Option Excise:** 64G:3A; See [Bulletin 2009-15B](#); See [830 CMR 64G.3A.1](#)

**Housing & Urban Development (“HUD”):** 42 USC § 1546 (payment of annual sums to local authorities in lieu of taxes)

**Housing Authority Exemption & Payment in Lieu of Tax:** 121B:16; See [IGR 1988-407](#)

**Illegally Assessed Tax:** 60:98 (recovery by action at law); See also 59:82

**Industrial Development Authority:** 40D:20 (tax exemption)

**Indemnification**

- Collectors and treasurers: 41: 43A
- Municipal employees and officers: 258:9, 13
- Police officers and firefighters: 41:100, 100B

**Initiative Petitions (Cities):** 43:37-38

**In-Law Apartment Exemption:** 59:5(50)

**In Lieu of Tax Payments**

- By economic development and industrial corporations: 121C:9
- By electric generating companies: 59:38H
- By housing authorities: 121B:16; See [IGR 1988-407](#)
- By Massachusetts Water Resources Authority for watershed: 59:5G
- By municipality or district for property owned in another: 59:5D-5E (acquired before January 1, 1946); 59:5F (acquired after January 1, 1946); See [IGR 1988-407](#)
- In event of sale of real property by municipality: 44:63A

**Inserts (to be mailed with tax bills):** 60:3A



**Inspection of Forms of List:** 59:32 (prohibits inspection by anyone other than state and local tax officials in absence of court order)

**Inspections of Property:** Board of assessors does not have express statutory authority to inspect property for assessment purposes without consent of owner; See [OP 2006-164](#)

**Installment (Partial) Payments**

- Application of: 60:3E
- Minimum to collector: 60:22
- Minimum to treasurer (tax titles): 60:62

**Insufficient Appropriation:** 44:31; 44:64 (unpaid bills)

**Insufficient Funds Checks, Penalty:** 44:69 (to treasurer); 60:57A (to collector); See also Bad Checks

**Insurance**

- Health Claims Trust Fund: 32B:3A; See also Funds (other special purpose) and Funds (trust)
- Claims - Notice to city/town: 139:3B
- Elected Officials: 32B:2(d)
- Lien certificate and payment of tax from proceeds: 175:99(14)
- Proceeds: 44:53
- Self-insurance: 40:13 (municipal buildings insurance fund)
- Self-Insurance health fund: 32B:3A; See also Funds (other special purpose)

**Insurance Reimbursements:** 44:53 (amounts under \$20,000 recovered under fire or physical damage insurance policies and amounts under \$20,000 received in restitution for damage done to city, town or district property may be used for restoration or replacement of such property without appropriation)

**Intangible Personal Property:** 59:5(24) (exemption)

**Intercept:** 60:93 (collector may have the treasurer withhold or “set-off” the amount of any unpaid charges from monies owed by the town to the person or entity assessed the charges)

**Inter-Fund Transfer in Anticipation of Borrowing or Grant:** 44:20A; See [IGR 1992-105](#); See also Borrowing

**Interest**

- Abatements: 59:69; 58A:13 (ATB)
- Betterments: 80:13 (5% or if voted, 2% above rate chargeable to body politic); See Section IV of [DLS Betterments and Special Assessments](#)
- Federal judgment rate: 28 USC § 1961
- Grants: 44:53A; See [IGR 1986-102](#)
- Judgments: 231:6B (civil actions 12% per annum)
- Taxes: 60:3E (payments applied first to interest and costs, and then to the tax obligation – makes Molesworth v. Commissioner of Revenue, 408 Mass. 580 (1990) which required Commissioner to apply partial payments toward a particular obligation according to taxpayer’s directions, inapplicable to local taxes. Taxpayer may still direct that payments be applied to particular obligations - See Section III of [IGR 2003-210](#))

- Mortgage escrows: 183:61
- Motor vehicle excise: 60A:2 (12%) (8% if ordered by ATB); See [IGR 2004-210](#)
- Municipal charges and bills: 40:21E
- Overdue taxes: 59:57
- Waiver by collector: 60:15 (if accrued interests and costs are \$15.00 or less)

**Intermunicipal Agreements:** 40:4A (in general); 40:4E (school collaboratives); 40:8G (police); 41:30B (assessing; See [IGR 1981-402](#))

**Internal Transfer of Funds in Anticipation of Borrowing or Grant:** 44:20A; See Section IV of [IGR 1992-105](#); See also Borrowing and Inter-fund Transfer

**Intestate:** 190:1-3; See generally [DLS Course 101 Handbook, Chapter 1](#), Section 7.2.2

**Investigations:** 41:23B (by selectmen); 44:46A (by Director); 44:62 (by district attorney)

**Investments:** 44:55; 44:54 (trust funds); 29:38A (Massachusetts. Municipal Depository Trust - MMDT); 44:55B (duty to invest: safety, liquidity and yield)

**Joint Labor-Management Committee (JLMC):** St. 1987, c. 589 (Commissioner assists committee in determining financial ability to fund agreements)

**Joint Ventures:** See Intermunicipal Agreements

### Judgments

- Borrow to pay final judgments: 44:7(11) (one year)
- Final judgments; awards of industrial accident board: 59:23; 44:31 (final judgment requires decision of court deciding pending case by awarding money; voluntary dismissal or withdrawal of action in settlement is not final judgment)
- Interest on judgments: 231:6B (civil judgments 12% per annum); See also Interest

**Jury Duty:** 234A:48 (regular wages paid for first 3 days)

**Key to Town Hall:** 40:3 (all real and personal town property under control of selectmen, except as town may otherwise direct by vote or bylaw)

**Labor Relations Commission:** 150E

### Land, municipal

- Abatement of taxes of land acquired by municipality: 59:72A (purchase or gift of taxable land results in abatement of pro-rated amount based on date of purchase; but no similar provision for other exempt entities or organizations purchasing taxable land, including the Commonwealth or a housing authority); See also Abatements
- Disposition proceeds: 44:63 (except tax possessions); See also Funds; 53:23 (proceeds of sale of tax possessions certified to free cash); See also Foreclosure of Tax Title
- Gift of land: 59:72A (gift must be accepted by legislative body)
- Purchase: 40:14 (by city or town for municipal purpose); 43:30 (by city with charter for municipal purpose)
- Sale: 40:15
- Sale proceeds: 44:63
- Taking by eminent domain: 79:1

- Taxation of land sold by: 44:63A; 59:2C
- Transfer of land: 40:15A

**Land of Low Value:** 60:79; See also Foreclosure of Tax Title

**Landfill:** 16:24A (taxation of)

**Landfill Closure Borrowing:** 44:8(24) (25 years)

**Landfill Closure Fund:** 44:28C(f); See Funds (receipts reserved for appropriation)

**Law Enforcement Personnel - Disclosure of Names:** See Disclosure of Names

**Law Enforcement Trust Fund:** 94C:47; See also Funds (revolving fund/no appropriation needed) and Funds (trust)

**Lease of Municipal Property**

- Municipal: 40:3 (buildings 30 year limit)
- Regional school: 71:16(r)
- School facilities: 71:71E (short term); 40:3 (long term); 71:71C (community school)

**Leased Personal Property:** 59:18(2)(assessment of)

**Legislative Recommendations of Commissioner:** 14:6(2)

**Legal Interest:** See Trust

**Legal Tender:** 31 USC § 5103 (“United States coins and currency (including Federal reserve notes and circulating notes of Federal reserve banks and national banks) are legal tender for all debts, public charges, taxes, and dues.”); See also Pennies, Nickels, Minor Coins

**Levy:** 59:21C, 21D (revenue a community can raise through real and personal property taxes); See generally [DLS Levy Limits: A Primer on Proposition 2½](#) and [DLS Course 101 Handbook, Chapter 3](#)

- Levy ceiling: 59:21C(b) (total full and fair cash value of all taxable real and personal property in community); See also Proposition 2½
- Levy limit: 59:21C(f) (annual limit on amount of property taxes a community can levy); See also Proposition 2½
- Levy limit override: 59:21C(g) (dollar increase in the levy limit approved by voters); See also Proposition 2½
- Levy limit underide: 59:21C(h) (dollar decrease in the levy limit approved by voters); See also Proposition 2½

**Liabilities in Excess of Appropriations:** 44:31

**Libraries**

- Appropriations: Mass. Const. Amend. Art.18 as amended by Amend. Art. 46 and.103 (authorizes appropriations for the "maintenance and support" of free public libraries; free public libraries are not municipal departments, so not subject to municipal finance laws such as 44:31)
- Donations: 44:53A (gift account)

- Employees: 32:1 (public retirement system); 32B:2 (municipal health insurance coverage) – these provisions apply to free libraries if municipality contributes more than ½ cost of library
- Rehabilitation of historic library building using community preservation monies: 44B:5(b)(2)
- Receipts (from charges for copy machines, meeting rooms, fines, fees, etc): 44:53
- State aid: 78:19A
- Treasurer, Board of Library Trustees: 78:10 (does not apply to cities: see 78:21)
- Trust funds: 41:45, 46, 54, 61; 78:10, 11, 12; See also Trustees of the Public Library of Melrose v. City of Melrose, 316 Mass. 584 (1944)

### Licenses/Fees

- Automobiles, junkyards: 140:57-59A
- Cable TV: 166A:3-6, 9
- Delinquent taxpayers: 40:57 (local option statute); See also Building Permits
- Licenses, permits, work to be performed: 40:22F; See also Fees
- Transient vendor: 101:5

**Lieu of Tax Payments:** See Payments in Lieu of Taxes (PILOTs)

### Lien

- Abatement of fire hazards: 148:5; See [IGR 1992-208](#)
- Betterments 80:13; See also [DLS Betterments and Special Assessments](#)
- Certificate: 60:23; local acceptance fee provisions: 60:23A, 60:23B
- Cost of determining assessed owner: 59:12F
- Demolition liens: 139:3A; 143:9; See [IGR 1992-208](#)
- Disclaimer of issued by collector: 60:84 (applies only if there's a tax title, not an unperfected lien)
- Expiration of automatic lien on real estate: 60:37
- Fire Insurance proceeds, municipal lien: 175:97A; See also 175:99(14)
- Local option liens (requires acceptance of statutes)
  - Annual water user fees: 40:42A-42E
  - Municipal charges lien: 40:58
  - Solid waste disposal fees: 44:28C(f)
  - Annual sewer user fees: 83:16A-16E
  - Municipal light user fees: 164:58B-58F
- Property tax lien, duration of: 60:37
- Removal of certain nuisances/threats to public health 111:125; 11:127B; See [IGR 1992-208](#)
- Sewer assessments 83:27
- Septic system: 111:127B½
- Water assessments: 40:42I

**Life Estate:** 59:11 (assess tax to life tenant); see also Thayer v. Shorey, 287 Mass. 76 (1934); Spring v. Hollander, 261 Mass. 373 (1927); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 5.2.2

**Life Tenant:** Thayer v. Shorey, 287 Mass. 76 (1934)(life tenant is owner of the property during his lifetime for the purposes of assessing property taxes under G.L. c. 59, § 11 and may qualify for an exemption if he satisfies the applicable requirements); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 5.2.2

**Limitations of Actions:** 260:2; 260:18 (statute applicable to state and municipalities)

**Limited Liability Company:** 63:30.1 (business corporation definition); 63:30.3 (disregarded entity definition)

**Line Item Appropriations:** 44:33B (transfers)

- Not for schools (line item autonomy): 71:34

**Liquor, Wine, Cigars:** 44:58 (use of public funds to purchase prohibited)

**List of Exempt Properties:** 59:51; 59:86

**Local Aid Distribution:** 58:25A

**Local Mandates:** 29:27C; 11:6 (State Auditor's office – Division of Local Mandates)

**Local Option Acceptances:** See [Division of Local Services' website](#)

**Local Option Excise on Meals:** See Meals Local Option Excise

**Local Option Excise on Room Occupancy:** See Room Occupancy Excise

**Lockbox, Tax Collection:** 60:2A

**Long Term Lease:** 186:1 (fee simple if demised for more than 100 years with 50 remaining)

**Machinery:** 59:5(16(2)); for definition of see Assessors of Brockton v. Brockton Olympia Realty Co., 322 Mass. 351, 355 (1948)(any combination of mechanical means designed to work together so as to effect a given end) and Assessors of Haverhill v. J.J. Newbury Co., 330 Mass. 469 (1953)(items that use motors or other mechanical devices for their operation)

**Majority:** 4:6(5)

- Approval of bills: 41:56
- Assessors: 59:2A(c) (majority of assessors must be qualified to classify property)

**Manufactured Housing:** 140:32G (subject to monthly license fee); 59:5(36) (exemption if located in licensed park)

**Marking:** See Collection Remedies

**Martha's Vineyard Land Bank:** St. 1985, c 736 (enabling act) (as amended by St.1987, c. 637); See also Martha's Vineyard Land Bank Commission. v. West Tisbury Board of Assessors, 62 Mass. App. Ct. 25 (2004)(Land Bank's tax exemption becomes effective when the land bank buys property, not at the start of the next fiscal year on July 1).

**Massachusetts Bay Transportation Authority (MBTA)**

- Instrumentality of Commonwealth: 118C:2(f)
- Exemption for real and personal property: 161A:18
- Exemption for leasehold or occupancy reasonably necessary to MBTA's public purpose: 59:2B

**Massachusetts Port Authority:** St. 1956, c. 465

- Exempt property/Lessee taxable: St. 1956, c. 465, § 17

**Massachusetts School Building Authority (MSBA):** See School Building Assistance

**Massachusetts Technology Park Corporation:** 40J:4A(a) (exempt from property tax)

**Massachusetts Turnpike Authority (MTA):** 81A

- Exempt property/Lessee taxable: 81A:14

**Massachusetts Water Resource Authority (MWRA) Land:** 59:5G (payment to cities and towns by MWRA)

**Mayor**

- Budget authority: 44:32
- Removal authority: 43:54 (provision does not apply to school committee or elected assessor)
- Veto power: 39:4; 43:55, 63 (cannot be taken up by council for override for 7 days)

**Meals Local Option Excise:** 64L; See [Bulletin 2009-15B](#)

**Medicaid Reimbursements:** 44:72 (belong to general fund)

**Merger:** Franklin v. Metcalfe, 307 Mass. 386 (1940) (“When ‘lots are contiguous and are owned by the same person, they may be assessed as one parcel of land.’”); See also Lenox v. Oglesby, 311 Mass. 269, 271-72 (1942) (land is still contiguous if divided by a road or waterway); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 8.3.2.1

**Military Service:** 33:59 (release from public employment)

**Minimum Tax Abatement Amount (\$1.00):** 59:58A; See Abatements

**Minimum Tax Amount Due for Collection (less than \$10.00):** 60:2

**Minimum Motor Vehicle Excise and Abatement:** 60A:1

**Minimum Tax Bill after Exemption:** 59:5C

**Minimum Residential Factor (MRF):** 58:1A; 40:56 See also Residential Factor, Choice of

**Minimum Unpaid Tax Bills:** 59:57B (\$50); 59:57A (\$25) (interest calculation)

**Minimum Value Personal Property Tax Exemption:** 59:5(54); 4:4; See also Personal Property

**Mobile Home:** 140:32G (monthly license fee); 59:5(36) (exemption if located in licensed park)

**Mortgage Escrows:** 183:61

**Mortgages and Loans:** 167E; 60:37 (municipal liens superior to mortgage)

**Motor Vehicle Excise:** See generally [DLS Course 101 Handbook, Chapter 9](#); See also [Motor Vehicle Excise Manual](#); [Motor Vehicle FAQs](#)

- Abatement: 60A:1; 60A:8 (discretionary); See [IGR 2004-209](#)
- Abatement applications: [STF 126 \(long form\)](#), [STF 126 \(short form\)](#) and [STF 126A](#) (manufacturers-farmers)
- Abatement certificate: [STF 146](#) (provided to collector)
- Amount of excise: 60A:1
- Appeal to ATB: 60A:2-2A; 58A:6
- Bills: 60A:2 (assessment); 58:31 (forms)
- Collection remedies: 60:3; 60:2B (use of collection agency)
- Collector fees: 60:15
- Dealer plate excise: 60:1; See [IGR 1998-206](#)
- Definition of motor vehicle: 90:1
- Discretionary (late-filed) abatements: 60A:8; See [IGR 2004-209](#)
- Exemptions: 60A:1, 59:5(35)
- Interest rate: 60A:2 (12%) (8% if ordered by ATB)
- Marking for non-renewal of license/registration: 60A:2A
- Minimum Abatement (\$5.00): 60A:1
- Minimum Assessment (\$5.00): 60A:1
- Monthly report of abatements: STF 156 (provided to collector)
- Person assessed: 60A:2
- Place of assessment: 60A:6
- Prisoner of War (POW) local option exemption: 60A:1
- Pro-ration of excise: 60A:1
- Registration fees: 90:33
- Residency information sharing: 90:3½
- Uncollectible excises: 60A:7; See [IGR 2004-209](#)

**Multiple Positions in Town or District:** 41:4A; 268A:20, 21A; 41:19I (additional compensation for clerks); 41:25A (assistant assessors)

**Municipal Buildings Insurance Fund:** 40:13; See also Funds (other special purpose)

**Municipal Charges Lien:** 40:58; See [IGR 1988-221](#)

**Municipal Charges Due Date:** 40:21E

**Municipal Fees and Charges:** 40:22F

**Municipal Land Purchase:** 59:72A (abatement of tax); 40:14 (by city or town for municipal purpose); 43:30 (by city with charter for municipal purpose); 44:63 (sale proceeds)

**Municipal Lien Certificate:** 60:23; local acceptance fee provisions: 60:23A & 60:23B

**Municipal Light Plants:** 164; Telephone Service: 164:47E

**Municipal Finance Oversight Board (MFOB):** 44A:1

**Municipal Revenue Growth Factor (MRGF):** See 70:2; (MRGF estimates the percentage increase in general purpose revenues for each city and town; it is calculated annually by DLS and



is used by DESE to calculate the local contribution (local dollars spent on education) and gross effort (measure of a community's ability to fund education)).

**Municipal Waterways Improvement and Maintenance Fund:** 40:5G; 60B:2, 4

**Mutual Aid Agreements:** 40:4A (intermunicipal agreements in general); 40:8G (police); 40:4E (school collaboratives); 41:30B (assessing)

**National Guard Service:** 33:59 (release from public employment); 59:5L (active duty – deferral)

**New Growth:** 59:2A(a); See [IGR 1990-401](#) (accelerated assessment); 59:21C(f) (Proposition 2½ levy limit increase); See [Annual BLA IGR](#)

**New Construction Assessment:** 59:2A(a); See [IGR 1990-401](#) (accelerated assessment; 59:2D (supplemental assessments); See [IGR 2003-209](#)

**Ninety (90) days:** 59:75, 76 (time limit after actual tax bill mailed to commit omitted or revised assessments if later than June 20; other Chapter 59 time periods tend to be 3 months, not 90 days)

#### **Nomination Papers**

- Candidates for city or town offices: 53:9A
- Time for filing: 53:10 (submitted to clerk); 53:7 (submitted to registrar of voters)

**Nominee Trust:** See generally [DLS Course 101 Handbook, Chapter 1](#), Section 6.3.2; see also [Apahouser Lock & Security Corp. v. Carvelli](#), 26 Mass. App. Ct. 385 (1988)(nominee trusts are regarded as creating a principal-agent, rather than a true trustee-beneficiary, relationship)

**Non-profit Hospital Service Corporations:** 176A:19 (exemption from local taxes)

**Non-profit Medical Service Plans:** 176C:14 (exemption from local taxes)

**Notice of Taking for Taxes:** 60:53

**Notice of Tax Sale:** 60:40

**Oath:** 41:41 (payroll and bills)

**Oath of Office:** 41:107

**Office hours:** 41:110A (in the absence of a bylaw or ordinance specifically establishing office hours for municipal boards and officers, municipal officials have discretion to set their own hours; no Massachusetts statute specifies the particular hours that a city or town hall must be open for business; the only statute relating to a town hall's not being open is 41:110A, which specifies that such facilities may be closed "on any or all Saturdays.")

**Oil and Hazardous Material Release Prevention:** 21E

**Old Bill, payment in absence of appropriation:** 44:64; See also Bills

**Omitted Assessments:** 59:75; See [IGR 1990-215](#)

**One-Twelfth Budget:** 44:32 (continuing budgets for up to three months for cities only)



**Open Meeting Law:** 30A:18-25; See generally [DLS Course 101 Handbook, Chapter 1](#), Section 2.3; See also [Open Meeting Law](#) section on Attorney General's website (Attorney General is responsible for enforcement of Open Meeting Law)

**Open Space Lands:** 59:2A(b) (use classification); 40:56 (discount); 44B:1 (community preservation act); 61A:4 (agricultural land); 61B:1 (recreational land)

**Opinions (ATB):** 58A:13; See [ATB website](#)

**Opinion Letters (DLS):** 58:1A; See [830 CMR 62C.3.1](#)

**Optional Additional Exemption:** St. 1986, c. 73, § 4 (as amended by St.1988, c. 126); See [IGR 1989-207](#)

**Optional Forms of Municipal Government:** 43C; 43C:14 (adoption, revocation or rescission by ordinance or by-law)

**Outside Details Revolving Fund:** 44:53C

**Overlay:** 59:23 (deficits); 59:25 (annual reserve and surplus); See [IGR 1988-215](#); 59:70A (procedure after abatement)

**Override:** See Levy; Proposition 2½

**Owner in Fact (real property):** [Boston v. Quincy Market Cold Storage & Warehouse Co.](#), 312 Mass. 638 (1942)(authority conferred by 59:11 to assess taxes upon real estate to the "owner" thereof permitted assessment to the owner in fact under an unrecorded deed)

**Owners Unknown:** 59:11; See [IGR 1987-238](#)

**Paraplegic Veteran:** 59:5(22)(a); 58:8; 58:8A (exemption); See [OP 2006-46](#)

**Parcel:** See Assessment Unit

**Parish:** See Church or Religious Organization

#### **Park Land**

- Sale: Mass. Const. Amend. Art. 97 (amends Amend. Art. 49) (requires 2/3 vote of Legislature)
- Sales proceeds: 44:63

**Parking Control Officer:** 147:10F

**Parking Fines:** 90:20A; 90:20A½

**Parking Meters:** 40:22A

**Parsonage:** 59:5(11) (tax exemption)

**Partial Payments of Taxes:** 60:3E, See Section III of [IGR 2003-210](#) (provides statutory authority to require the application of any payments first to interest and costs, and then to obligation. Makes [Molesworth v. Commissioner of Revenue](#), 408 Mass. 580 (1990) which held that Commissioner was not authorized to apply partial payments on state tax obligation contrary

to the taxpayer's express directions in the absence of statutory authorization, inapplicable to local taxes)

**Partial Interest in Parcel:** 60:22A (right to bill)

**Partnership – Personal Property:** 59:18(6) (assess in name of partnership); See generally [DLS Course 101 Handbook, Chapter 8](#), Section 4.2;

**Payment Agreements:** 60:62; 60:62A

**Payment of Bills:** 41:56 (procedure for cities and towns); See also Pennies, Nickels, Minor Coins

**Payments in Lieu of Taxes (PILOTs)**

- Authorities, certain districts, other municipalities: 59:5D-5H
- Economic & industrial development corporations (“EDICs): 121C:9
- Electric utilities: 59:38H
- Housing authorities: 121B:16; See [IGR 88-407](#)
- In event of sale of real property by municipality: 44:63A
- Private landfills, resource recovery facilities: 16:24A
- State-owned land: 58:14
- Urban redevelopment corporations: 121A:6A, 10
- Water & sewer commissions: 40N:19

**Payroll**

- Approval: 41:41 (municipal committee, board, etc. can designate one member to approve); 71:17A (regional school committee can set up subcommittee of at least three members to approve)
- Deductions: 180:17A-J; 32B:5

**Payroll Frequency:** 149:148; See also Wages

**Pennies, Nickels, Minor Coins:** 31 USC § 5103 (US coins and currency are legal tender for all debts, public charges, taxes, and dues)

**Performance Bond Defaults Revolving Fund:** 41:81U (up to \$10,000 by local option); See also Funds (no appropriation needed/revolving)

**Permits, Withholding in case of Delinquent Taxpayers:** 40:57

**Personal Property** See generally [DLS Course 101 Handbook, Chapter 8](#); See [Personal Property FAQs](#)

- Abatement of uncollectible taxes: 59:71
- Authority to assess: 59:18
- Authority to audit forms of list: 59:32A (filed with assessors); 59:42A (central valuation returns filed with Commissioner)
- Central valuation: 59:38A (natural gas and oil pipelines); 59:39 (telephone and telegraph companies)
- Charitable and veterans’ organizations’ filing requirements: 59:5(3)(b); 59:5(5), (5A); 59:29; See [STF 3ABC](#)
- Collection remedies: 60:24, 29
- Corporation classification: 59:5(16)(5)
- Deceased owners: 59:18(3) (assessed to estate or executor)

- Exemption qualifying date: 59:5 (July 1)
- Exemptions: 59:5
  - Corporations: 59:5(16)
  - Credit unions: 59:5(15)
  - Farming utensils and mechanics tools: 59:5(20)
  - Financial institutions: 59:5(16)(1)
  - Household furnishings kept at domicile: 59:5(20) (exemption does not apply to property kept at second home)
  - Insurance corporations: 59:5(16)(1)
  - Intangible personal property: 59:5(24)
  - Manufacturing corporations: 59:5(16)(3)
  - Research and development corporations: 59:5(16)(3) (local option)
  - Small accounts: 59:5(54); See Bulletin 2000-13B (local option statute)
  - Utility corporations: 59:5(16)(1); 63:52A (list of utility corporations)
- Form of list: 59:29; See STF 2 and STF 2HF
- Form of list - public record: 59:32
- Gifts of personal property: 44:53A
- Joint owners: 59:18(4) (assessed to one or more)
- Limited liability companies: 59:5(16); 59:18(1)
- Machinery used in conduct of business: 59:5(16)(2)
- Manufacturing corporation classification: 58:2; See 830 CMR 58.2.1
- Partnerships: 59:18(6) (assessment to partnership)
- Penalty for failure to file or filing late: 59:61
- Person assessed: 59:18 (assessed to owner); 59:18(2) (assessed to person/entity in possession)
- Research and development corporation classification: 59:5(16)(3) (local option), See Bulletin 2007-02B

### **Petition**

- CPA: 44B:3(h) (alternative acceptance procedure)
- Initiative: 39:10 (town meeting); 43:37 (city election)
- Referendum on measure: 43A:10 (representative town meeting); 43:42 (city)

**PILOTS:** See Payments in Lieu of Taxes, above

**Pipelines (natural gas or product):** 59:38A (valuation by DOR, submission list.)

### **Planning Board:** 41:81A-81GG

- Deposit: 41:81U (cash deposit may be accepted in lieu of performance bond to secure installation of infrastructure required by municipal planning board in approval of subdivision plan)
- Fees: 44:53G (outside consultants - applicable only to fees imposed “by rules promulgated” under 40A:9 or 40A:12 (zoning), or under 40B:21 (zoning), under 41:81Q (subdivision control), 111:31 (public health), or by rules of a conservation commission under 40:8C, 131:40, or under a wetlands protection bylaw or ordinance)
- Subdivision control rules and regulations: 41:81Q

**Plastic covered greenhouses:** See Excise Taxes

**Playground:** 45:14 (provides that the town may acquire land by gift for playground purposes and may construct buildings thereon and provide equipment for that purpose); See also 44B:2 and 44B:5(b)(2) (community preservation act)

**Poles and Wires:** 59:18(5) (assessment); 59:39 (DOR valuation of telephone company poles and wire)

**Police**

- Addresses not public record: 66:10(d); See Disclosure of Names - Law Enforcement Personnel or Law Enforcement Personnel – Disclosure of Names
- Career incentive pay program: 41:108L
- Chief - employment contract: 41:108O
- Physical fitness standards: 31:61A
- Special detail payments: 44:53C (conflict with 149:148)
- Supervisory and regulatory control of police department: 41:97; 41:97A (“strong” chief)

**Port Authority (Massachusetts):** St. 1956, c. 465

- Exempt property/Lessees taxable: St. 1956, c. 465, § 17

**Precedent:** See General Dynamics Corp. v Board of Assessors 388 Mass. 24, 28 (1983)(decisions of Appellate Tax Board establish body of applicable precedent that serves as guide for assessors and taxpayers in all municipalities)

**Preliminary Tax:** 59:23D (See Estimated Tax); 59:57C (See Quarterly Tax)

**Preservation:** 44B:1 (CPA definition); 44B:5(2); 184:31 (restriction definitions); 20:26 (agricultural restriction- taxation)

**Presumption at ATB**

- Burden on assessors if assessment increased within next 2 years: 58A:12A
- Burden on taxpayer if 58A:12A does not apply: Beal v. Board of Assessors, 389 Mass. 648 (1983)

**Prevailing Wage:** 149:26

**Prior Year’s Bills:** 44:64 (if unenforceable because of insufficiency of appropriation; otherwise, payable with later appropriation, identifying funding source)

**Private Ways, Municipal Repair:** 40:6N (temporary repairs; See also Betterments); 40:6C-6D (snow/ice removal); 183:58 (ownership to middle of way); 84:12-14 (repair by abutters); 82:24 (repair by town at abutters’ expense)

**Probate:** 59:12D and 60:36 (liability for taxes); 59:59 (tax abatements); 80:8 (betterment abatements); 59:18 (personal property)

**Pro Rata Pro Forma Taxes:** 59:2C; 44:63A

**Procurement:** See Uniform Procurement Act (Office of the Inspector General (“IG”) is responsible for interpreting and enforcing the Uniform Procurement Act); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 2.2

**“Proportional and Reasonable” Taxation:** Declaration of Rights, c. 1, § 1, Arts. 4 and 10

**Proposition 2½:** 59:21C; See generally [DLS Course 101 Handbook, Chapter 3](#); See also [DLS Levy Limits: A Primer on Proposition 2½; Proposition 2½ Ballot Questions](#)

- Capital outlay/exclusion: 59:21C(i½)
- Compliance: 59:21D (Commissioner cannot approve rate which would allow levy above Prop. 2½ limit)
- Contingent appropriation: 59:21C(m)
- Debt exclusion: 59:21C(k); See [IGR 2002-101](#) (increases in project costs, modest increases due to inflation, regulatory requirements, and minor project changes come within the original debt exclusion vote)
  - Debt exclusion computation when premium received: 44:20
  - Pre-Proposition 2½ debt exclusion: 59:21C(j)
- Election scheduling: 59:21C(i); 54:42C
- Exclusion limit: 59:21(l)
- Forms of questions: 59:21C(g), (h), (i½), (j), (k); See generally [DLS Proposition 2½ Ballot Questions](#)
- Lead paint removal agreements: 111:127B½
- Levy ceiling: 59:21C(b)
- Levy limit: 59:21C(f)
- Local appropriating body: 59:21C(a) (board of selectmen, town council, or city council with mayor's approval if required by law)
- Majority vote required to place questions on ballot: 59:21C(g) (overrides); 59:21C(h) (underrides)
- New Debt (Post-Proposition 2½) : 59:21C(k)
- Old Debt (Pre-Proposition 2½): 59:21C(j)
- Override: 59:21C(g)
- Referendum decision: 59:21C(a) (decision to place Proposition 2½ referendum question is made by selectmen in town and city council in city, with mayor's approval if required)
- Septic system repair agreements: 111:127B½
- Two-third's (2/3) vote required to place questions on ballot: 59:21C(i½), (j), (k) (exclusions)
- Underground fuel tank removal agreements (residential): 111:127B½
- Underride: 59:21C(h)
- Water/sewer debt shift: 59:21C(n); See [IGR 1993-207](#) (Proposition 2½ debt exclusion without ballot question)

**Public Access Requirement:** 61B:1 (requirement applies only to active recreational land; natural, wild or open land does not need to be open to the general public)

**Public Funds on Deposit:** 44:55

**Public Information:** See Public Records

**Public Library:** See Libraries

**Public Records:** 4:7; 39:23B; 59:38D-38G; 59:52B; 59:57D; 59:60; 66:10(d); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 2.4; See also [A Guide to the Massachusetts Public Records Law](#) (Supervisor of Public Records is responsible for interpreting and enforcing the public records laws)

- Exempt from Public Inspection
  - Abatement/exemption applications: 59:60 (includes deferral applications)

- Addresses and telephone numbers: 66:10(d) (home addresses and home telephone numbers of public safety and criminal justice system personnel and unelected general court personnel and their family members maintained in records of their employers which identify them as such); 4:7(26)(o) (home addresses and home telephone numbers of public employees maintained in government records which identify them as such; 4:7(26)(p) (home addresses and home telephone numbers of family members of state employees maintained in government records which identify them as such)
- Affidavit of address: 59:57D
- Attorney work product (during litigation): See [Advisory on July 2007 SJC Ruling Regarding Confidential Communications between Public Entities and Their Attorneys](#).
- Information provided by taxpayers: 59:38D, 38E, 38G; 59:52B
- Inter-agency or intra-agency policy position papers: 4:7(26)(d) (during time positions are being developed)
- Internal lists: 59:60 (lists maintained by assessors for purposes of processing the applications before board action are exempt if compiled from information contained in applications which are confidential)
- List of businesses eligible for small commercial exemption: 151A:64A (access to and disclosure of list is limited)
- Motor vehicle registration information: 18 USC §§ 2721-2725 (Driver Privacy Protection Act); See [Driver Privacy Protection Act page](#) on RMV website
- Personal property lists: 59:29; 59:32
- Privileged attorney-client communications: See [Advisory on July 2007 SJC Ruling Regarding Confidential Communications between Public Entities and Their Attorneys](#).
- Real property returns: 59:38D
- Syntheses of records or itemized accountings: 4:7(26) (the mandatory disclosure provisions only apply to information in the custody of the governmental entity at the time the request is received; there is no obligation on the part of municipal officials to create a record for a requester)
- Valuation information: 59:52B (limited to certain information)
- Open to Public Inspection
  - Assessment information in electronic form: 59:52C; See [IGR 1988-211](#) (if form (i) already exists, (ii) does not contain non-public information or require significant reprogramming to screen that information, and (iii) can be copied in-house or by a service bureau contractually required or willing to make a copy)
  - Assessor's valuation books: 4:7(26) (See Supervisor of Public Records 96-282 - exemptions from disclosure in 66:10(d) and 4:7(26)(o) and (p) should not apply to assessment records and tax bills)
  - Chapterland - applications for classification (See Supervisor of Public Records 2000-15 – chapterland applications are not abatement applications and are subject to disclosure under public records law)
  - Collectors' commitment books: [Attorney General v. Collector of Lynn](#), 377 Mass. 151 (1979)
  - Delinquents tax lists: [Attorney General v. Collector of Lynn](#), 377 Mass. 151 (1979)
  - Minutes of meetings of boards of assessors: 40:7(26)
  - Municipal lien certificates: 4:7(26)
  - Property record cards: 4:7(26); [Attorney General v. Board of Assessors of Woburn](#), 375 Mass. 430 (1978)

- Records of abatements/exemptions: 59:60 (includes records of deferrals)
- Tax bills: 4:7(26) (See Supervisor of Public Records 96-282 - exemptions from disclosure in 66:10(d) and 4:7(26)(o) and (p) should not apply to assessment records and tax bills)
- Tax title accounts: 4:7(26)

**Public Property (Real and Personal) Exemption from Tax:** 59:5 (1), (2); See also Tax Collector of North Reading v. Reading, 366 Mass. 438 (1974); Board of Gas and Electric Commissioners of Middleborough v. Board of Assessors of Lakeville, 355 Mass. 387 (1969); Collector of Taxes of Milton v. Boston, 278 Mass. 274 (1932); Middlesex County v. City of Waltham, 278 Mass. 514 (1932); Somerville v. Waltham, 170 Mass. 160 (1898); See also enabling legislation of public authorities

### **Public Works**

- Accountant's certification of appropriation: 44:31C
- Board: 41:69C, 69D, 69F
- Superintendent: 41:69E
- Contracts: 30:39M (procurement)

### **Purchase/Sale of Land**

- Abandonment rights in realty: 40:15
- Collective purchasing: 7:22A (of materials, supplies, equipment or services through the state purchasing agent)
- Disposition of proceeds: 44:63
- Lease/sale: 40:3
- Personal property (by-law): 40:21(11) (disposal by town of town property)
- Proceeds from sale of tax foreclosures: 59:23 (certified to free cash)
- Pro-rata taxation – land sold by government or exempt entity: 59:2C (liability arises from transaction; no need for commitment; no deadline)
- Pro-forma/pro-rata tax – land sold by city or town: 44:63A
- Sale by charity: 59:2C
- Tax title land: 60:77B
- Unpaid taxes – purchase of land by municipality: 59:72A
- Unpaid taxes – sale of land by municipality: 44:63A

**Purple Heart:** 59:5(22)(c) (veteran's property tax exemption)

**Qualified Bond Act:** 44A:1-12

**Quarterly Tax Bills:** 59:57C; See Annual BMFL IGR (districts bound by vote to convert to quarterly billing)

**Quitclaim Deed:** 183:2

**Quinn Bill:** 41:108L (police career incentive pay program)

### **Quorum**

- Cities: 43:71, 85, 99
- Community preservation committee: 44B:5
- School committee: 71:38N
- Towns: 39:13, 23A; 43A:5



**Raffles:** 271:7A (conduct and regulation of)

**Railroads:** 63:52A(1)(a) (utility corporation); 59:5(16)(1) (tax exemption); 160:87 (limitation on tax exemption - land which is outside the location of the railroad right of way, 82.5 feet or 5 rods in width, is fully taxable); see also Assessors of Boston v. Boston, Revere Beach and Lynn Railroad Company, 319 Mass. 378 (1946)(land and improvements within a railroad right of way are exempt from local taxation under the common law principal that it is dedicated to a public purpose); Worcester v. Western R. Corp., 45 Mass 564 (1842)(right of way may continue to exist even after active use as a railroad has ended)

**Real Estate:** 59:2A (definition)

**Reassessment:** 59:77; See STF 44; 59:78 (collection)

**Receipts Reserved:** See Funds and Reserve Fund

**Recommitment:** 60:97

**Record Legal Interest:** See Trust

**Record Owner (real property):** 59:11 (taxes on real estate are to be assessed to “the person appearing of record, in the records of the county ... where the estate lies, as owner on January first ....”); See generally [DLS Course 101 Handbook, Chapter 1](#), Section 4.1.1

**Recover Back Amount:** 60:98 (illegal or void assessment); See also 59:82

**Recycling Program:** 40:8H; 44:28C(f) (recycling proceeds)

**Referendum Elections (Municipal Measures)**

- Deadlines: 54:42C (for inclusion on biennial state election ballot, question must be submitted at least 60 days before election; for inclusion on city or town election ballot, at least 35 days before election)
- Cities: 43:42
- Towns: 43A:10

**Referendum on State Laws:** Mass. Const. Art. 48, Pt. 3; excluded matters Art. 48, § 2

**Refund**

- Liability for costs and fees: 60:20
- Minimum refund (\$1.00): 59:58A
- Motor vehicle excise - minimum refund (\$5.00): 60A:1
- No liability for costs or fees if no tax due: 60:20
- No refund of legal costs: 59:62
- Procedure after issuance of refund: 59:70A
- Recordkeeping by assessors: 59:60
- Refund with interest: 59:69 (abatements by assessors); 58A:13 (ordered by ATB)
- Withholding of refund for delinquent taxes: 60:3

**Regional Refuse Disposal District:** 40:44A-44L

**Regional School District (RSD);** See generally [603 CMR 41.00](#)

- Accounting and disbursement: 71:16A



- Agreement: 71:14B
- Assessment: 71:16B
- Authority to take or purchase land: 71:16(c) (only applies if acquisition funded with debt; See St. 1978, c. 538, § 2)
- Borrowing: 71:16(d) or 16(n) (any member of RSD may veto debt issue; affirmative votes of members not strictly required; if member takes no action for 60 days after being notified of debt authorization, it has lost chance to exercise power to disapprove debt); See also 71:14D (borrowing depends on RSD agreement)
- Budget: 71:16B; See [603 CMR 41.05](#)
- Committee: See School committee
- Culinary arts program revolving fund (public high school): 71:17A (local option statute)
- Culinary arts program revolving fund (vocational school): 74:14B (local option statute)
- Establishment of RSD: 71:14-14B; 71:15
- Excess and deficiency account: 71:16B½; See also [What are Excess and Deficiency Funds?](#), A. Januskiewicz, City and Town, Vol. 21, No. 4 (May 2008)
- Lower assessment recertified: 71:16B
- Non-resident students' tuition: 71:16D½
- Powers and duties of RSD: 71:16
- Pre-payment of special needs tuition: 71:71D
- Reimbursements for foster care students: 71:16D½
- Rental of surplus school space: 71:16(r)
- School committee: 71:16A
- School committee members: 71:52 (members serve without compensation unless approved by majority vote of member towns at their respective town meetings)
- School committee budget hearing: 71:38N
- Short-term lease of real property for school purposes: 71:16(q)
- Stabilization fund: 71:16G½
- Teacher salary: 71:40
- Tuition non-resident students/foster care students: 71:16D½
- Warrant approval: 71:16A (RSD committee may establish subcommittee of no less than 3 members for signing payroll and accounts payable warrants)

**Regionalization Statutes, in general:** See Appendix G from [Enhanced Regionalization and Merger Analysis](#)

**Register of Deeds:** 36:24B (assessors may make request in writing for Register of Deeds to furnish them with information from recorded and registered instruments that affect title)

**Registering Out-of-State; Operating in-State:** 90:3 (motor vehicles)

**Release of Subdivision Construction Bond:** 41:81U(4)

**Religious Organization:** 59:5(10)(tax exemption for personal property); 59:5(11) (tax exemption for parsonage and house of worship)

**Relocation Expenses:** 79A:13 (sanitary code violation)

**Removal of Collector/Treasurer:** 41:39B (Commissioner may petition superior court)

**Renewable Energy:**

- Municipal Generating Facilities: 164:143
- Solar power devices: 59:5(45) (exemption); See [IGR 1984-209](#)
- Wind power devices: 59:5(45) (exemption); See [IGR 1984-209](#)

**Rental/Lease of Space:** 40:3 (buildings 30 year limit); See Lease of Municipal Property

**Rescission of Acceptance**

- General law: 4:4B
- Special act: 4:4A

**Reserve Fund:** 40:5A (cities); 40:6 (towns); 40:5C (districts) (city councils and town meetings can transfer from reserve fund or between budget line items up to July 15<sup>th</sup>, but not from free cash after June 30<sup>th</sup>); See also Funds (temporary)

**Residential Abandoned Property:** 60:81A (foreclosure)

**Residential Exemption:** 59:5C

**Residential Factor, Choice of:** 40:56; 58:1A; See also Minimum Residential Factor

**Resource Recovery Facilities:** 16:24A (taxation of)

**Retirement:** 32:22(7)(c)(iv); 59:23 (pension assessments not appropriated are raised in tax levy on recapitulation sheet)

**Retirement Board:** 32:20(4) (accountant member)

**Retroactive Pay Raise:** 44:68

**Revised Assessment:** 59:76; See [IGR 1990-215](#)

**Revocation**

- Acceptance statutes: 4:4B (general laws); 4:4A (special acts)
- Licenses and permits: 40:57 (delinquent taxpayers)

**Revolving Funds:** See Funds; See also Schools

**Road Machinery:** 81:3

**Rollback Taxes**

- Agricultural/Horticultural land: 61A:13, 16, 19, 19A
- Forest land: 61:7
- Recreational land: 61B:8, 14, 15

**Room Occupancy Excise:** 64G:3A (local option statute); See [Bulletin 2009-15B](#); [830 CMR 64G.3A.1](#)

**Salary:** 41:108 (elected town officials); 268A:20 (elected to two offices); 44:33A (annual budget); 44:68; (retroactive increases)

**Sales Tax Exemptions**

- Motor vehicles: 64H:6(u)
- Political subdivisions: 64H:6(d)

**Sale/Purchase of Land**

- Abandonment rights in realty: 40:15
- Collective purchasing: 7:22A (of materials, supplies, equipment or services through the state purchasing agent)
- Disposition of proceeds: 44:63
- Lease/sale by municipality: 40:3
- Personal property (by-law): 40:21(11) (disposal by town of town property)
- Proceeds from sale of tax foreclosures: 59:23 (certified to free cash)
- Pro-rata taxation – land sold by government or exempt entity: 59:2C (liability arises from transaction; no need for commitment; no deadline)
- Pro-forma/pro-rata tax – land sold by city or town: 44:63A
- Sale by charity/tax exempt entity: 59:2C
- Tax title land: 60:77B
- Unpaid taxes – purchase of land by municipality: 59:72A
- Unpaid taxes – sale of land by municipality: 44:63A

**Saturday Office Hours:** 41:110A

**SBA:** See School Building Assistance

**Scholarship Fund:** 60:3C (local option statute - voluntary check-off on municipal tax bills or motor vehicle excise bills)

**School Building Assistance:** 70B

- Application of Grants: 70B; See [IGR 2008-102](#)
- Debt: 70B:6 (borrowing authorized for feasibility studies required to apply for grants and city, town or regional school district share of approved project costs)
- Massachusetts School Building Authority: 70B:1A
- Reimbursement: 70B:4
- Statement of interest: 70B:5

**School Choice Revolving Fund:** 76:12B(o); See Funds (no appropriation needed/revolving)

**School Committee:** 71:52 (members serve without compensation unless approved by city council or town meeting)

**Schools**

- Annual budget: 71:34
- Appropriation: 71:34 (school committee has line-item autonomy)
- Athletic programs' funds: 71:47
- Building assistance: See School Building Assistance
- Charter schools: 71:89
- Concessions for food at school fields: 71:71 (school committee awards to highest bidder)
- Culinary arts program revolving fund (public high school): 71:17A (local option statute)

- Culinary arts program revolving fund (vocational school): 74:14B (local option statute)
- Debt: 44:7(21& 22); 70B:6
- Excess and deficiency fund: 71:16B½ (regional school district)
- Foster care students – state reimbursements: 71:71F (revolving fund)
- Lease of school facilities: 71:71E (short term); 40:3 (long term); 71:71C (community school); 71:16(r) (regional school)
- Line item autonomy: 71:34
- Lower assessment recertified: See Regional School District
- Lunch fund: St. 1948, c. 548, § 3, as amended (revolving fund; act authorizes school committees to participate in the federal school lunch program by maintaining and operating school lunch programs using state and federal grants and fees from sales of lunches)
- Non-resident student tuition: 71:71F (revolving fund)
- Maintenance of schools: 71:68
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- Payment of fee programs: 71:47
- Penalty for spending less than amount required to be appropriated: 70:11
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- School committee budget hearing: 71:38N
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- Transportation reimbursement: 71:7A, 7B; See also 71:34 and 40:4 (municipality may contract outside school committee for transportation)
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**Securitization of Tax Liens/Tax Titles & Receivables:** 60:2C; See [IGR 2005-208](#)

**Selectmen**

- Investigation: 41:23B (selectmen may make an investigation into the conduct and operation of any town department)
- Vacancy: 41:20-23; 41:10; 41:11; 39:11; 41:56
- Warrant approval: 41:52; 41:56 (vacancy in office of selectmen)

**Senior Tax Work-off Program:** 59:5K; See [IGR 2002-210](#)

**Semi-Annual Tax Bills:** 59:57; 59:57C; See [Annual BMFL IGR](#)

**Septic System Owner Exemption:** 59:5(53)

**Servicemembers (Soldiers & Sailors) Civil Relief Act:** 50 App. USC §§ 501-590 (Relief Act applies to excise tax); See 50 App. USC § 574 (personal property includes motor vehicles; taxation includes licenses, fees or excises imposed on motor vehicles)

**Set-Off of Money due when Taxes or Charges Owed to Town:** 60:93

**Settlement of Claims:** 44:31; 59:23 (no authority to pay or raise in tax levy without appropriation unless reduced to court judgment)

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- Abatements: 83:16E
- Borrowing: 44:7(1); 44:7(1A) (lining sewer pipes); 44:7(10) (connecting dwellings)
- Charities/charitable organizations: 83:16C; Winthrop v. Winthrop Housing Authority, 27 Mass. App. Ct. 645 (1989)(housing authority not exempt from paying sewer charges).
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- Increasing block rates of high volume users: 21:53A (MWRA)
- Interest before commitment as part of tax: 40:21E
- Lien for charges: 83:16A-16E (local option statute)
- Permanent Privilege Assessment: 83:17
- Reserve Fund: 83:15A (for estimated sewer assessments)
- Sewer Rate Relief Fund: 29:2Z (to mitigate sewer rate increases due to debt obligations issued on or after January 1 1990, subject to annual appropriation by legislature)
- Special Assessments (Betterments): 83:14-15B, 17

**Shift in Tax Rate (Multiple Rates under Property Tax Classification):** 40:56; 58:1A**Shut-Off Gas & Electricity:** 164:124A-124C

**Signature (abatement applications):** Assessors of Boston v. Neal, 311 Mass. 192 (1942)(An application in 1936 by the trustees of a certain trust for an abatement of a real estate tax was not defective in the circumstances in that, at the place for signature “under the penalties of perjury” on the approved form, there appeared merely the typewritten words “Trustees of . . . [name of the trust],” without any signature in handwriting, if such words were placed there by the authority of the trustees.); See also Electronic Signature and Facsimile Signatures

**Small Commercial Exemption:** 59:5I; See also 151A:64 (re: confidentiality of report to assessors on employers with 10 or fewer employees); See [IGR 2000-403](#)

**Small Claims**

- ATB: 58A:7A (informal procedure for determination of petitions for abatement of any tax upon real estate or tangible personal property)
- District Court: 218:21-25 (Uniform Small Claims Rules; provides alternative to formal procedure for civil actions)

**Small Personal Property Accounts:** 59:5(54)(local option exemption); See also Exemptions

**Small Tax Amounts Due:** 60:2; See also Minimum Amount Due for Collection

**Smart Growth Consultants Fund:** 40R:11(h) (outside consultants for application approving authority; fees set by smart growth zoning bylaw or ordinance); See also Funds (no appropriation needed/revolving)

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- Annual Report to DOR: 44:31D
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**Solid Waste Closure Reserve Fund:** 44:28C(f)

**Solid Waste Tipping Fees:** 111:150A

**Special Detail Revolving Fund:** 44:53C; See also Funds (no appropriation needed/revolving)

**Special Revenue Funds:** established by statute; See [An Analysis of the Treatment of Municipal Revenue](#), K. Colleary, *City & Town*, Vol. 19, No. 1 (January 2006)

**Special Warrant to Collect Taxes:** 60:19; See STF 64B; See also Early Payment; Voluntary Payments of Taxes

**Spelling Error in Name of Person Assessed:** 60:21

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**State Aid Withheld:** 58:18F (no distributions made until state treasurer receives certification from the Commissioner of acceptance of the prior fiscal year's annual financial reports)

**State House Notes:** 44:23-25, 44:27-27A

**State Owned Land:** 58:13-17

**State Reimbursement - Public Works Projects:** 44:53B (must be applied to payment of debt)

**Statement to Continue Lien:** 60:37A; STF 291; STF 292 (to release)

**Stock in Trade:** 59:5(16)(2); *City of Boston v. Mac-Gray Company, Inc.*, 371 Mass. 825, 827 (1977) ("The words "stock in trade" in cl. Sixteenth (2) refer to a taxpayer's inventory of machines available for sale or lease."); See generally [DLS Course 101 Handbook, Chapter 8](#), Section 9.3

**Student Activity Fund:** 71:47

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**Sundays:** 4:9; See also *Stevenson v. Donnelly*, 221 Mass. 161, 163 (1915)(general rule is that, in computing the time within which an act may or may not be done, if it exceeds one week, Sunday is included; but, if it is less than one week, Sunday is excluded)

**Supplemental Assessments:** 59:2D; See [IGR 2003-209](#)

**Surviving Spouse Exemption:** 59:5(17); 59:5(17C); 59:5(17C½) and 59:5(17D) (local option exemption qualification increase); 59:5 (last paragraph - annual increase in exemption up to cost of living added by St.1995, c. 181, § 1); 59:5(17E) (local option to increase whole estate and gross receipts amounts)

**Suspension of Payment for Public Improvement:** 60:3B (applies only to a person who qualifies for tax exemption under 59:5(17))

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- Actions to recover: 60:98; See *Sears, Roebuck & Co. v. Somerville*, 363 Mass. 756 (1973)(action under statute can only be maintained if the tax is wholly void; exclusive remedy to secure adjustment of excessive tax is by abatement).
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**Timeshares:** 183B

- Taxation and assessment: 183B:3(b) (tax is assessed on entire property as single unit and bill is sent to management entity)

**Tips and Gratuities:** See *Matthews v. Westborough*, 131 Mass. 521, 522(1881); *Jones v. Natick*, 267 Mass. 567, 570 (1929); *Quinlan v. Cambridge*, 320 Mass. 124, 127 (1946)(a municipality may not incur an expense which is a mere gratuity or private gift to a person whose situation may appeal to public sympathy)

**Tobacco** (ban on using public funds to purchase): 44:59

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**Trust:** See generally [DLS Course 101 Handbook, Chapter 1](#), Section 6.3; See also Assessors of Boston v. Neal, 311 Mass 192 (1942)(real property held in trust should be assessed to holders of legal title as owners); 59:5 (personal exemptions); 59:5C (residential exemption); See also [IGR 1991-209](#)

**Trustee:** See generally [DLS Course 101 Handbook, Chapter 1](#), Section 6.3.3; Dunham v. City of Lowell, 200 Mass. 468 (1909) (assessment is to trustee); See also Miner v. Pingree, 110 Mass 47 (1872)(“land is taxable to the person having the legal estate therein, although he is a mere trustee without power of control or management”).

**Turnpike:** 81A:14 (taxes to lessees); 81A:15 (air rights); 81A:16 (long-term)

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**Uniform Procurement Act:** 30B; See generally [DLS Course 101 Handbook, Chapter 1](#), Section 2.2; see also [Procurement Manual](#) on IG's website (Chapter 30B establishes standardized procedures for public officials to follow when buying or contracting for supplies, equipment, services and real property; also governs the disposition of surplus supplies, equipment and real property; the Inspector General ("IG") is responsible for interpreting and enforcing the Uniform Procurement Act);

- Exemptions:
  - CPA acquisition of property interests: 44B:5(f)
  - Disposition of surplus supplies with a value of less than \$5,000
  - Acquisition of interest in real property by purchase or rental with a cost of less than \$25,000
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**Unpaid Bills:** 44:64

**Urban Redevelopment Corporations:** 121A:10 (exemption from property tax and subject to excise instead)

**Utility:** 63:52A (taxation, definition); See also Exemptions (under Personal Property)

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**Vacation Pay Advances:** 44:65 (local acceptance statute)

**Valuation Date:** 59:2A ("assessors of each city and town shall determine the fair cash valuation of ... real property for the purpose of taxation on the first day of January of each year.")

## Veterans

- Definition of "veteran": 4:7(43)
- Domicile: 59:5(22)(a) – (f); 59:5(22A) – (22E); See [OP 2007-33](#); [Sylvia J. Nye v. Assessors of Dalton](#), ATB Docket No. F287876 (September 20, 2007)
- Exemptions: 59:5(22)(a) – (f); 59:5(22A) – (22E); See [Bulletin 2006-15B](#)
- Paraplegic veterans: 59:5(22a); 58:8; 58:8A
- Proximate result: 59:5(22D)(death proximate result of combat zone injury or disease)
- Residency - one year provision: 59:5 paragraph added by St. 1993 c. 110, § 110 (local option statute)

**Veterans' Benefits:** 115

**Veterans' Organizations:** 59:5 (exemption); 59:5A; 5B, 5C (local option increase in exemption benefit)

**Veto:** 39:4; 43:55; 43:63 (by mayor; cannot be taken up by Council for override for 7 days)

**Voluntary Payments of Taxes:** See Early Payment; Special Warrant to Collect Taxes; See also Mere Volunteer

**Vote (unpaid prior year's bills):** 44:64 (4/5 vote at annual town meeting or 9/10 vote at special town meeting or 2/3 vote of city council for unpaid previous year's bill legally unenforceable due to insufficiency of appropriation when liability incurred)

**Voter Registration:** 51:26 (20 days prior to election; 10 days prior to special town meeting)

**Wages:** 149:148 (Fair Labor Division of the Business and Labor Bureau of the [Office of Attorney General](#) enforces the Massachusetts laws relating to the payment of wages to employees)

**Waiver:** 60:15 (by collectors of \$15.00 or less of interest and charges)

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- Approval of departmental bills and payrolls for payment: 41:52, 56 (municipalities); 71:16A (regional school districts)
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- Excise collection: 60A:2A; See *Susan J. Wright v. Collector and Treasurer of Arlington*, 422 Mass. 455, 458 (1996) ("The statute in plain language requires the issuance and service of a warrant" prior to utilizing the nonrenewal procedure).
- Tax collection: 59:55 (form and contents)

**Warrant (for meetings)**

- District meeting: 41:119
- Town meeting: 39:10

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- Acquisition of land for water purposes: 40:39B
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- Lien for charges: 40:42A
- Rates: 41:69B (authorized to retain surplus revenue for future capital improvements)
- Shut-off: 165:11A
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- Base rates: 165:2B (increasing block rates for high volume users); 40:39L (descending unit rates prohibited)
- Collection of: 40:42G-42K
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- Abatement: 40:42E (water charges added to tax); 83:16E (sewer charges added to tax); 59:5(52), (53)(seniors, properties with septic systems in communities with water/sewer debt shift)

- Debt shift: 59:21C(n); See [IGR 1993-207](#) (Proposition 2½ debt exclusion without ballot question lets city or town transfer recovery of water and sewer debt service costs from user charges to property tax levy); See [OP 2005-482](#) and [OP 2006-79](#)
- Governmental entities' liability: 40:42C; 83:16C; [Winthrop v. Winthrop Housing Authority](#), 27 Mass. App. Ct. 645 (1989)(housing authority not exempt from paying town's annual charges for use of common sewer system).
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**Water/Sewer Commission (Independent):** 40N

**Weekly Pay:** 149:148; See also Wages

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**Wetlands Protection Revolving Fund:** 131:40; See also Funds (no appropriation needed/revolving)

**Will:** 59:12D; See generally [DLS Course 101 Handbook, Chapter 1](#), Section 7.2.1

**Wines, Liquor, Cigars (Ban on Using Public Funds to Purchase):** 44:58

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